

NVB 2016 (05/2022)

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA**

Fee Application Cover Sheet

Case No.: 24-50132-hlb Chapter: 7 Hearing Date/Time: 3/4/2025 02:30Debtor: Career Colleges, Inc.Applicant: Atkinson Law Associates Ltd.Date of Employment: 02/15/2024Interim Fee Application No: _____ OR Final Fee Application 1**Amounts Requested:**Client Approval: Yes ☒ No ☐Fees: \$ 20,405.00Expenses: \$ 1,181.85Total: \$ 21,586.85Hours: 47.30Blended Rate: \$ 431.40Fees Previously Requested: \$ 0.00Awarded: \$ 0.00Expenses Previously Requested: \$ 0.00Awarded: \$ 0.00Total Previously Requested: \$ 0.00Awarded: \$ 0.00Total Amount Paid: \$ 0.00**Chapter 13 Cases ONLY:**Yes ☐ No ☐ Elected to accept the Chapter 13 Presumptive Fee pursuant to LR 2016.2, and filed the "Notice of Election to Accept the Presumptive Fee" on _____.Yes ☐ No ☐ Participated in the Mortgage Mediation Program: If yes, amount received: \$ _____

I certify under penalty of perjury that the above is true.

Jessie Charbelani
Signature

Date 02/04/2025

ROBERT E. ATKINSON, ESQ., Bar No. 9958

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ATKINSON LAW ASSOCIATES LTD.

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Attorney for Christopher P. Burke, Trustee

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEVADA**

In re:

CAREER COLLEGES, INC,

Debtor.

Case No. 24-50132-hlb
Chapter 7

**FIRST AND FINAL APPLICATION FOR
COMPENSATION AND
REIMBURSEMENT OF EXPENSES
INCURRED BY ATKINSON LAW
ASSOCIATES LTD. AS GENERAL
COUNSEL FOR TRUSTEE**

Chapter 7 trustee Christopher P. Burke ("**Trustee**") hereby submit this first and final application for compensation and reimbursement of expenses incurred by Atkinson Law Associates Ltd. ("**ALA**") for the period February 15, 2024 through January 24, 2025, inclusively (the "**Application**"). During the entire Application time period, ALA was employed as general counsel to the Trustee.

This Application is made pursuant to: 11 U.S.C. §§ 330(a), 507(a)(1)(C), and 503(b)(2); Fed. R. Bankr. P. Rule 2016; Local Rule 2016; Section 2 of the Guidelines of the Office of the United States Trustee—Region 17 ("**R17 Guidelines**") and the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 adopted by the Executive Office for United States Trustees pursuant to 28 U.S.C. § 586(a)(3)(A) ("**EOUST Guidelines**"); and the pleadings and papers on file in this case, judicial notice of which is hereby requested. This Application is also supported by the accompanying Client Review Statement (attached herewith as **Exhibit 6**), and the contemporaneously-filed Declaration of Robert E. Atkinson. ("**Atkinson Decl.**").

1 **I. INFORMATION ABOUT APPLICANT & APPLICATION FOR COMPENSATION**

2 In support of this Application for Compensation, the following is structured in a
3 manner consistent with Section (b) of the EOUST Guidelines.

4 1. **Date the bankruptcy petition was filed.** Debtor CAREER COLLEGES, INC.
5 (“**Debtor**”) filed a chapter 7 bankruptcy petition on February 9, 2024. [ECF #1.]

6 2. **Date of the order approving employment.** On February 15, 2024, the
7 Trustee filed an application [ECF #7] to employ ALA as his general counsel. That application
8 was unopposed, and an order authorizing such employment (effective as of the filing date of
9 the application), was docketed on March 26, 2024 [ECF #31].

10 3. **Identity of the party represented.** ALA represents the Trustee.

11 4. **Date services commenced.** ALA commenced representing the Trustee on
12 February 15, 2024. [ECF #7, 31.]

13 5. **Whether the applicant is seeking compensation under a provision of the**
14 **Bankruptcy Code other than section 330.** No.

15 6. **Terms and conditions of employment and compensation.** Per the engagement
16 letter attached as Exhibit 1 to the application for employment (“**Engagement Letter**”), legal
17 services provided by ALA to the Trustee are charged at the following hourly fee rates in 2024:
18 \$650/hour for attorney Robert E. Atkinson, \$380/hour for staff attorneys, and \$180/hour for
19 paralegals. Fees are billed in 0.1 hour (6-minute) increments. Expenses are billed at cost and
20 photocopies are billed at \$0.25/page. These terms have previously been approved in this case as
21 being reasonable under 11 U.S.C. § 328. [ECF #31.] All professional services for which
22 compensation is requested were performed for or on behalf of the Trustee, and not on behalf of
23 any other person. There is no agreement or understanding regarding the sharing of
24 compensation between ALA and any other person.

25 7. **Source of compensation.** All compensation and expenses sought in this
26 Application are requested to be allowed as an administrative expense of the bankruptcy estate
27 and shall be paid from the general funds of the estate.

28 8. **Existence and terms controlling use of a retainer.** Not applicable.

9. **Any budget caps or other limitations on fees.** No.

10. **Names and hourly rates of all applicant's professionals and paraprofessionals who billed time.** The following persons billed time during this application period:

| <u>Person</u> | <u>Role</u> | <u>Rate</u> |
|---------------------------|----------------|-------------|
| Robert E. Atkinson, Esq. | Attorney | \$650/hr |
| Jessica Chamberlain, Esq. | Staff Attorney | \$380/hr |
| Grace Safieddine | Paralegal | \$180/hr |
| Rebecca Olson | Paralegal | \$180/hr |

11. **Explanation of any changes in hourly rates from those previously charged.**

Not applicable; this is the first application for compensation.

12. **Statement of whether the compensation is based on the customary compensation charged by comparably skilled practitioners in cases other than cases under title 11.** The fees charged by ALA in this case are the normal hourly rates charged by ALA in 2024.

13. **Whether the application is interim or final.** This is a final application.

14. **Dates of previous orders on interim compensation or reimbursement of expenses along with the amounts requested and the amounts allowed or disallowed, amounts of all previous payments, and amount of any allowed fees and expenses remaining unpaid.** Not applicable; this is the first and final application for compensation.

15. **Time period of the services or expenses covered by the application.** From February 15, 2024 through January 24, 2025, inclusively, and also including future time (whose date column is labeled 'TBD' in Exhibits 4 and 5) associated with the adjudication of the Application itself (collectively, the "Application Period").

II. CASE STATUS

16. On February 9, 2024 ("Petition Date"), Debtor filed a voluntary petition for chapter 7 bankruptcy relief in this district, commencing this case. [ECF #1.]

17. Pre-bankruptcy, the Debtor operated a college in Northern Nevada, focusing mostly on trade skills such as welding. It operated out of two leased buildings.

1 18. On February 15, 2024, the Trustee filed¹ an application [ECF #7] to employ
2 ALA as his general counsel, to assist in his investigation of the financial affairs of the Debtor,
3 and in the liquidation of assets. The application was unopposed, and an order authorizing
4 such employment (effective as of the filing date of the application), was docketed on March
5 26, 2024 [ECF #31].

6 19. On March 19, 2024, an order was entered [ECF #29] authorizing the Trustee to
7 employ an auctioneer, to sell various business personal property of the Debtor located at the
8 facilities.

9 20. In April 2024, the Trustee investigated potential avoidable transfers, and
10 identified a claim against American Express for \$14,000. American Express turned over that
11 amount to the Trustee on May 29, 2024.

12 21. On June 5, 2024, the Trustee filed an application to dispose of (and shred)
13 certain business records consisting of approximately 100 boxes, and abandon certain personal
14 property including old filing cabinets and other non-sellable items that did not sell at auction.
15 The motion was heard on shortened time, because landlord was selling the building and
16 needed the items to be removed. That motion was unopposed, and an order granting that
17 relief was entered on June 21, 2024 [ECF #49.]

18 22. The largest creditor was Tuition Options LLC, which was a collections
19 company for the Debtor's student loan portfolio. Tuition Options collected on the portfolio
20 after the petition date, and did not file a UCC-1 until after the Petition Date. The Trustee spent
21 several months attempting to negotiate with Tuition Options (through counsel) to resolve
22 various issues, but was not successful in doing so amicable. On October 15, 2024, the Trustee
23 filed a motion objecting to Tuition Options' claim, arguing that it was entirely unsecured, and
24 furthermore sought turnover of all student loan payments collected post-petition. That
25 objection/motion finally got the attention of Tuition Options, and they parties were able to
26 reach a resolution. On December 31, 2024 an order was entered [ECF #74] approving a

27
28 ¹ Unless otherwise indicated, all actions taken by the Trustee in this Case Status section after
this date are by and through counsel.

1 stipulation resolving the objection/motion. Part of that resolution required the Trustee to file a
2 motion to abandon the remaining student loan portfolio, which he did on December 31, 2024.
3 On January 24, 2025, an order was entered approving the abandonment [ECF #83].

4 23. On November 11, 2024, the Trustee filed a motion to sell a 2021 Econoline
5 trailer. That motion was unopposed, and an order approving that motion was entered on
6 January 10, 2025 [ECF #79.]

7 24. On November 12, 2024, the Trustee filed an ex parte application to employ a
8 tax accountant for the estate. That motion was subsequently approved in an order [ECF #65].

9 25. The Trustee has liquidated over \$300,000 in assets in this case, and he
10 currently has approximately \$302,000 in the estate bank account. No other non-exempt
11 unsecured assets remain to be liquidated.

12 **III. SUMMARY SHEET AND INVOICE**

13 26. The summary sheet is presented in **Exhibit 1**.

14 27. A summary invoice is presented in **Exhibit 2**.

15 **IV. LEGAL AUTHORITIES and PROJECT BILLING**

16 28. This application is brought pursuant to 11 U.S.C. §§ 330(a) and 503(b)(2),
17 Bankruptcy Rule 2016, and LR 2016.

18 29. Under section 330(a)(1) of the Bankruptcy Code, the Court may award the
19 employed professional their reasonable compensation for all actual, necessary services
20 rendered by such professionals. The Court may also award reimbursement for all actual,
21 necessary expenses incurred. The Ninth Circuit has stated that the “[t]he primary method used
22 to determine a reasonable attorney fee in a bankruptcy case is to multiply the number of hours
23 expended by an hourly rate.” In re Powerine Oil Co., 71 B.R. 767, 770 (9th Cir. B.A.P. 1986)
24 (quoting In re Yermakov, 718 F.2d 1465, 1471 (9th Cir. 1983)). This “hourly rate time hours
25 expended” method is the method used by ALA in this Application.
26
27
28

30. ALA maintained electronic records of time expended by its attorney and paralegal in rendering professional services to the Trustee, entries of which were made substantially contemporaneously with the rendition of those services. [Atkinson Decl. at ¶ 6.]

31. To ensure appropriate monitoring of ongoing services and to otherwise maintain appropriate accounting in compliance with the Guidelines, ALA allocated time expended to certain project billing categories, as defined in **Exhibit 3**.

32. Included in Exhibit 3 is a narrative description of the services rendered in this case by each billing category, including: (i) an explanation of the duties undertaken, (ii) the necessity or benefit of the services rendered, and (iii) the results obtained or anticipated (and, where appropriate, the outcome had the particular services not been performed).

33. *Fees:* Time and service entries reported in chronological order under the appropriate project category are presented in **Exhibit 4**. All of the time entries contained in Exhibit 4 accurately reflects the professional services performed by ALA on behalf of the Trustee during the Application Period in this bankruptcy case. [Atkinson Decl. at ¶ 7.] The time spent by ALA during the Application Period was for work reasonably likely and necessary for the benefit of the bankruptcy estate at the time they were incurred, and necessary for the administration of the bankruptcy estate. [*Id.* at ¶ 9; Exhibit 6 (Client Review Statement) at ¶ 5.]

34. As shown in Exhibit 4, the time spent by task, and fees incurred, were:

| Code | Task | Attorney Hours | Paralegal Hours | Total Fees Incurred |
|----------------------------|-----------------------------|----------------|-----------------|---------------------|
| AAR | Asset Analysis & Recovery | 8.2 | 4.0 | \$ 6,050.00 |
| AD | Asset Disposition | 4.8 | 4.6 | \$ 3,948.00 |
| CA | Case Administration | 2.3 | 0.3 | \$ 1,549.00 |
| CAO | Claims Admin & Objections | 5.8 | 8.8 | \$ 5,192.00 |
| FEA | Fee/Employment Applications | 5.5 | 1.6 | \$ 2,756.00 |
| MOC | Meeting of Creditors | 1.4 | 0.0 | \$ 910.00 |
| Total Fees Incurred | | | | \$20,405.00 |

35. *Expenses:* ALA incurred actual and necessary expenses in the aggregate amount of \$1,181.85 in the delivery and performance of professional services to the Trustee

1 during the Application Period. Expenses by category are presented in **Exhibit 5**. All of the
 2 expenses contained in Exhibit 5 of the Application are accurate and were incurred by ALA on
 3 behalf of the Trustee during the Application Period in this bankruptcy case. Postage and third-
 4 party costs are billed at actual. Per the Engagement Letter, photocopies are billed at
 5 \$0.25/page. [Atkinson Decl. at ¶ 8.] The expenses incurred by ALA during the Application
 6 Period was for work reasonably likely and necessary for the benefit of the bankruptcy estate at
 7 the time they were incurred, and necessary for the administration of the bankruptcy estate.
 8 [Id. at ¶ 9; Exhibit 6 (Client Review Statement) at ¶ 5.]

10 **V. REQUESTED RELIEF**

11 36. That pursuant to the factors specified in 11 U.S.C. § 330(a)(3), the Court
 12 determines that the time and expenses shown in Exhibits 1, 4, and 5 spent by ALA on behalf
 13 of the Trustee are reasonable.

14 37. That pursuant to 11 U.S.C. §§ 330(a) and 503(b)(2), ALA be awarded an
 15 administrative expense in this bankruptcy case, on a final basis, in the amounts of \$20,405.00
 16 for fee compensation for professional services rendered plus \$1,181.85 for reimbursement of
 17 costs and expenses, for a total of **\$21,586.85**.

18 38. That the above amounts be payable from the Debtor's bankruptcy estate by the
 19 Trustee without further order of this Court required.

20 **VI. REVIEW AND APPROVAL**

21 39. The Trustee has reviewed this Application and its exhibits, and has signed a
 22 statement approving the requested amount. [See **Exhibit 6**.]

23 40. Prior to filing, this Application was not reviewed by the U.S. Trustee.

24 # # #

25 **WHEREFORE**, the Trustee and ALA respectfully requests that this Honorable Court
 26 grant the relief requested herein.

Submitted on: February 4, 2025

ATKINSON LAW ASSOCIATES LTD.

By: /s/ Robert E. Atkinson

ROBERT E. ATKINSON, ESQ.

Nevada Bar No. 9958

Attorney for Christopher P. Burke, Trustee

EXHIBIT 1

SUMMARY SHEET**In re:**

CAREER COLLEGES, INC.

Debtor.

Chapter 7**Case No.**
24-50132-hlb

| | | | |
|---------------------------|----|---|---------------------------------|
| Fees Previously Requested | \$ | - | <u>NAME OF APPLICANT</u> |
| Fees Previously Awarded | \$ | - | Atkinson Law Associates Ltd. |

| | | |
|-------------------------------|----|---|
| Expenses Previously Requested | \$ | - |
| Expenses Previously Awarded | \$ | - |

| | | | |
|-----------------------------|----|---|--------------------------------|
| Security Retainer Available | \$ | - | <u>ROLE IN THE CASE</u> |
| | | | Attorney for Trustee |

CURRENT APPLICATION:

| | | |
|--------------------------------------|-----------|-------------------------------|
| Fees Requested | \$ | 20,405.00 |
| Expenses Requested | \$ | 1,181.85 |
| Total Sought This Application | \$ | 21,586.85 <i>Total</i> |

FEE APPLICATION DETAIL BY PERSON:

| <i>Name</i> | <i>Hours Billed</i> | <i>Rate</i> | <i>Total for Application</i> |
|-------------|---------------------|-------------|------------------------------|
|-------------|---------------------|-------------|------------------------------|

ATTORNEYS

| | | | |
|---------------------------|-------------|---------------|-------------------------------------|
| Robert E. Atkinson, Esq. | 23.3 hours | \$ 650.00 /hr | \$ 15,145.00 |
| Jessica Chamberlain, Esq. | 4.7 hours | \$ 380.00 /hr | \$ 1,786.00 |
| <i>Subtotal</i> | <u>28.0</u> | | <i>Subtotal</i> <u>\$ 16,931.00</u> |

BLENDDED HOURLY RATE FOR ATTORNEYS \$ 604.68**PARALEGALS**

| | | | |
|------------------|-------------|---------------|------------------------------------|
| Grace Safieddine | 17.2 hours | \$ 180.00 /hr | \$ 3,096.00 |
| Rebecca Olson | 2.1 hours | \$ 180.00 /hr | \$ 378.00 |
| <i>Subtotal</i> | <u>19.3</u> | | <i>Subtotal</i> <u>\$ 3,474.00</u> |

BLENDDED HOURLY RATE FOR PARALEGALS \$ 180.00

| | | |
|-------------|-------------------------|--------------------------------|
| GRAND TOTAL | <u>47.3</u> Total Hours | <u>\$ 20,405.00</u> Total Fees |
|-------------|-------------------------|--------------------------------|

TOTAL AVERAGE BLENDDED HOURLY RATE \$ 431.40
(blended attorney and paralegal)

EXHIBIT 2

Invoice

Atkinson Law Associates Ltd.

376 E. Warm Springs Rd Suite 130
 Las Vegas, NV 89119
 ph: (702) 614-0600

BILL TO:

Christopher P. Burke, Trustee
 526 Lander Street
 Reno, NV 89509

CASE

In re: CAREER COLLEGES, INC.
 24-50132-hlb

INVOICE FOR PERIOD

February 15, 2024 through January 24, 2025

INVOICE DATE

01/24/25

Fees for Services Rendered:

| DESCRIPTION | QUANTITY | BILLING RATE | AMOUNT |
|---------------------------|------------|--------------|-------------|
| Robert E. Atkinson, Esq. | 23.3 hours | \$650 / hour | \$15,145.00 |
| Jessica Chamberlain, Esq. | 4.7 hours | \$380 / hour | \$1,786.00 |
| Paralegal Fees | 19.3 hours | \$180 / hour | \$3,474.00 |

Subtotal Fees **\$20,405.00**

Expenses:

| DESCRIPTION | RATE | AMOUNT |
|-------------------|--------------------|------------|
| Printing | Actual / no markup | \$0.00 |
| Postage | Actual / no markup | \$0.00 |
| Third-Party Costs | Actual / no markup | \$1,181.85 |

Subtotal Expenses **\$1,181.85**

BALANCE DUE **\$21,586.85**

EXHIBIT 3

PROJECT CATEGORIES with NARRATIVE TASK SUMMARIES

Consistent with US Trustee Program Guidelines

TAILORED FOR THE PRESENT CASE

| Code | Category |
|------|---------------------------|
| AAR | ASSET ANALYSIS & RECOVERY |

General Definition: Identification and review of potential assets including causes of action and non-litigation recoveries. Duties Undertaken in this Case: Analyzed potential avoidable transfers. Necessity and Benefit: Identification and recovery of assets of the estate is integral to the duties of the Trustee and directly benefits the estate and its creditors. Results Obtained: Identified \$14,000 in avoidable transfer claims against American Express, which were recovered without litigation.

| Code | Category |
|------|-------------------|
| AD | ASSET DISPOSITION |

General Definition: Sales, leases (§ 365 matters), abandonment and related transaction work. Duties Undertaken in this Case: Sale of business personal property by auction. Sale of trailer via private sale. Abandonment of secured property. Necessity and Benefit: Administration of the Debtor's assets is the primary goal of Chapter 7 bankruptcy proceedings; Court approval is required to abandon property prior to case closure. Results Obtained: The Trustee liquidated over \$230,000 in assets via sales.

| Code | Category |
|------|---------------------|
| CA | CASE ADMINISTRATION |

General Definition: Activities that do not fit into any other category. Duties Undertaken in this Case: Interacted with the estate tax accountant to ensure that the estate taxes are filed. Assisted Trustee with various matters. Necessity and Benefit: Providing ancillary assistance to the Trustee can be essential to smooth case administration. Results Obtained: The estate tax return is being prepared.

| Code | Category |
|------|--------------------------------------|
| CAO | CLAIMS ADMINISTRATION AND OBJECTIONS |

General Definition: Specific claims analysis and inquiries; analyses, objections and allowances of claims. Motions to estimate claims. Duties Undertaken in this Case: Analyzed claims register. Filed Objection to Claim 20 of Tuition Options, with Motion for Turnover. Necessity and Benefit: Finalizing claims,

amounts, and categories are required for proper administration of a bankruptcy estate. Results Obtained: Stipulation reached with Tuition Options on their claim.

| Code | Category |
|------|-----------------------------|
| FEA | FEE/EMPLOYMENT APPLICATIONS |

General Definition: Preparations of employment and fee applications related to the retention of professionals for the Trustee. Duties Undertaken in this Case: Filing of the application to employ ALA; filed application to employ estate accountant; preparation and filing of this application for compensation. Necessity and Benefit: The Trustee required representation by counsel before the court; applications for employment and compensation are necessary for estate professionals to be paid. Results Obtained: ALA's application for employment granted. Tax accountant's employment granted. This first and final application for compensation has been filed (hearing pending).

| Code | Category |
|------|----------------------|
| MOC | MEETING OF CREDITORS |

General Definition: Preparing for and attending the conference of creditors, the § 341(a) meeting and other creditors' committee meetings. Duties Undertaken in this Case: Preparation for and attendance at 341 meeting. Necessity and Benefit: Attendance of the meeting of creditors is fundamental to the Trustee's analysis of the estate and provides an opportunity to ask questions regarding the Debtor's affairs. Results Obtained: The Trustee was represented by counsel at the 341 meeting.

//end of list

EXHIBIT 4

TASK: AAR- Asset Analysis & Recovery

Page 1 of 9

| Date | Code | Description | Person | Attorney Hours | Attorney Rate | Paralegal Hours | Paralegal Rate | Total |
|-----------|------|--|------------|----------------|---------------|-----------------|----------------|-----------|
| 15-Feb-24 | AAR | Reviewed schedules (400)+ pages. Research secured debt. Performed UCC-1 searches (NV, NJ). | Atkinson | 1.2 | \$ 650.00 | | | \$ 780.00 |
| 15-Feb-24 | AAR | Phone call with Debtor's counsel about the case and all of the asset types | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 15-Feb-24 | AAR | Phone call with Trustee about asset liquidation strategy and the possible security interest | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 15-Feb-24 | AAR | Reviewed creditor schedule to confirm no conflict of interest | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 15-Feb-24 | AAR | Reviewed the loan agreement & security agreement sent to me by Debtor's counsel | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 19-Feb-24 | AAR | Email from and reply to creditor about computers delivered to the debtor | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 20-Feb-24 | AAR | Emails from Debtor's counsel about bank balances | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 20-Feb-24 | AAR | Phone call with trustee about assets | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 20-Feb-24 | AAR | Email from and reply to debtor's counsel about bank account balances | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 21-Feb-24 | AAR | Phone call with trustee about asset disposition and auctioneer | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 1-Mar-24 | AAR | Obtained Amex statements from Debtor's counsel. Reviewed for 547 transfers & defenses. | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 4-Mar-24 | AAR | Phone call with person who owes money (accounts receivable asset) | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 5-Mar-24 | AAR | Communications re: gas supply equipment at the college location. Sent email to Trustee. | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 6-Mar-24 | AAR | Phone call with Todd Weiss (Deputy AG, State of Nevada). Sent email to Trustee about it. | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 7-Mar-24 | AAR | Email from NV Attorney General's office re: student files. Sent to Trustee. | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 8-Mar-24 | AAR | Phone call with and email with Deputy Attorney General about the physical documents on location | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 12-Mar-24 | AAR | Email from and reply to attorney for landlord re: access to the property. | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 13-Mar-24 | AAR | Phone call with Trustee about case status and assets | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 14-Mar-24 | AAR | Phone call with Trustee about assets | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 20-Mar-24 | AAR | Email from and reply to debtor's counsel about a security deposit of Debtor's | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 20-Mar-24 | AAR | Emails from and reply to Debtor's counsel about storage liens | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 2-Apr-24 | AAR | Worked on Amex 547 avoidable transfer calculations and demand letter | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 3-Apr-24 | AAR | Email to and reply from Amex on the 547 turnover demand letter | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 10-Apr-24 | AAR | Phone call with Trustee about case strategy and potential asset recoveries | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 18-Apr-24 | AAR | Investigation into the alleged secured lender, and the accounts receivable | Atkinson | 0.3 | \$ 650.00 | | | \$ 195.00 |
| 19-Apr-24 | AAR | Reviewed business bank account transactions related to transfers disclosed on SOFA | Safieddine | | | 0.3 | \$ 180.00 | \$ 54.00 |
| 19-Apr-24 | AAR | Analyzed potentially suspicious transfers identified on documents provided by the debtor | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 19-Apr-24 | AAR | Examined bank statements for transfers to creditors within 90 days before petition date | Safieddine | | | 0.3 | \$ 180.00 | \$ 54.00 |
| 19-Apr-24 | AAR | Online researched RBK Investment Group, LLC identified on business bank account | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 19-Apr-24 | AAR | Online investigated companies listed on debtor's bank statements that exhibit substantial transaction activity | Safieddine | | | 0.3 | \$ 180.00 | \$ 54.00 |
| 22-Apr-24 | AAR | Investigated all documents to identify and request all absent items | Safieddine | | | 0.3 | \$ 180.00 | \$ 54.00 |
| 22-Apr-24 | AAR | Researched UCC-1 liens filed on the Nevada Secretary of State | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 29-Apr-24 | AAR | Email from landlord's counsel. Reviewed and sent to Trustee. | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 30-Apr-24 | AAR | Phone call with Trustee about various assets | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 30-Apr-24 | AAR | Sent email to Amex's counsel re: preferential avoidable transfer | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 1-May-24 | AAR | Multiple emails relating to Amex - resolving the preferential transfer claim | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 1-May-24 | AAR | Phone call with Trustee about the wedding booths. Investigated. Sent email to landlord's counsel. | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 2-May-24 | AAR | Emails with landlord and counsel and Trustee, about student files in the building | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 3-May-24 | AAR | Email from and reply to counsel for Tuition Options (primary creditor) | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 6-May-24 | AAR | Received letter from counsel of landlord re: student boxes. Read and sent to Trustee. | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 7-May-24 | AAR | Sent email to Trustee about the student files at the landlord's location | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 8-May-24 | AAR | Phone call with and email with landlord's counsel to discuss the hundreds of boxes of student files | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 8-May-24 | AAR | Analyzed assets and potential recoveries | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 9-May-24 | AAR | Analyzed and reviewed new documents from debtor | Safieddine | | | 0.3 | \$ 180.00 | \$ 54.00 |
| 9-May-24 | AAR | Identified 547 transfers made to creditors 90 days prior to PD | Safieddine | | | 0.3 | \$ 180.00 | \$ 54.00 |
| 9-May-24 | AAR | Created excel spreadsheet to track the transfers made in the debtor's bank statements | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 9-May-24 | AAR | Email from and reply to attorney for creditor Tuition Options LLC | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 9-May-24 | AAR | Email from and reply to Amex re: avoidable preference claim. Sent email to Trustee. | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 9-May-24 | AAR | Phone call with Trustee about the student files at the landlord's building | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 9-May-24 | AAR | Email from and reply to attorney for Debtor about bank statements | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 9-May-24 | AAR | Email to landlord's counsel about moving the student files | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |

TASK: AAR- Asset Analysis & Recovery

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| Date | Code | Description | Person | Attorney Hours | Attorney Rate | Paralegal Hours | Paralegal Rate | Total |
|--|------|---|------------|----------------|---------------|-----------------|----------------|--------------------|
| 10-May-24 | AAR | Emails on the student files at landlord's location | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 10-May-24 | AAR | Emails with counsel for Tuition Options | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 13-May-24 | AAR | Reviewed debtor's First Independent bank account statements for 547 transfers | Safieddine | | | 0.3 | \$ 180.00 | \$ 54.00 |
| 13-May-24 | AAR | Emails with counsel for Tuition Options. Set up a conference call. | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 14-May-24 | AAR | Email from and reply to ex-employee about heath insurance refund | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 14-May-24 | AAR | Phone call with attorney for Tuition Options (largest creditor) | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 17-May-24 | AAR | Email from and reply to landlord's attorney about the student files | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 22-May-24 | AAR | Email from landlord's counsel re: student file boxes. Sent email to Trustee. | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 28-May-24 | AAR | Emails about the student files still on site | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 30-May-24 | AAR | Emails with and phone call with counsel for landlord about the student files at landlord's location | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 3-Jun-24 | AAR | Emails with landlord's counsel about the boxes. Call with Trustee. | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 10-Jun-24 | AAR | Sent follow-up email to counsel for Tuition Options regarding settlement | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 13-Jun-24 | AAR | Money tracing in FIB Business Account | Olson | | | 0.3 | \$ 180.00 | \$ 54.00 |
| 18-Jun-24 | AAR | Money Tracing in First Independent Business Acct | Olson | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 18-Jun-24 | AAR | Money Tracing in BoA Business Acct | Olson | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 18-Jun-24 | AAR | Money Tracing in BoA EDMPS Acct | Olson | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 10-Jul-24 | AAR | Money tracing for potential 547 | Olson | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 11-Jul-24 | AAR | Drafted demand letter to Google LLC | Olson | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 11-Jul-24 | AAR | Compiled and mailed demand letter to Google LLC | Olson | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 11-Jul-24 | AAR | Investigations into other potential Section 547 claims | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| Total - AAR (ASSET ANALYSIS & RECOVERY) | | | | 8.2 | | 4.0 | | \$ 6,050.00 |

TASK: AD - Asset Disposition

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| Date | Code | Description | Person | Attorney Hours | Attorney Rate | Paralegal Hours | Paralegal Rate | Total |
|-----------|------|---|------------|----------------|---------------|-----------------|----------------|-----------|
| 20-Feb-24 | AD | Phone call with prospective buyer of the welding equipment | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 14-Mar-24 | AD | Attended hearing on Application to Employ Auctioneer | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 14-Mar-24 | AD | Drafted order on App to Employ Auctioneer | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 28-Mar-24 | AD | Email from interested purchaser of Debtor's assets. Replied with auction information. | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 16-Apr-24 | AD | Phone call with Trustee about the auction, and surrendering possession to the landlord | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 9-May-24 | AD | Started drafting motion to abandon and dispose of business personal property relating to student records and files | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 9-May-24 | AD | Email to debtor's counsel about the trailer and the title | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 13-May-24 | AD | Drafted motion to dispose debtor's personal property of student records | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 13-May-24 | AD | Started drafting Trustee's Declaration to support the motion to dispose of personal property | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 4-Jun-24 | AD | Drafted motion to dispose and abandon personal property of the debtor | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 4-Jun-24 | AD | Drafted the supporting docs for motion to dispose and abandon on OST (NOH, COS, OST, Notice of Entry of OST, Decl.) | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 4-Jun-24 | AD | Phone call with Trustee about the landlord's sale, and possible OST motion to shred/dispose | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 4-Jun-24 | AD | Drafting of the Disposal and Abandonment Motion. Sent to Trustee for review. | Atkinson | 0.6 | \$ 650.00 | | | \$ 390.00 |
| 5-Jun-24 | AD | Worked on Motion to Dispose. Modified per Trustee's input. Drafted Declaration of Trustee. | Atkinson | 0.3 | \$ 650.00 | | | \$ 195.00 |
| 5-Jun-24 | AD | Drafting of Motion for OST. Drafted Decl of Trustee in support of OST Motion. | Atkinson | 0.3 | \$ 650.00 | | | \$ 195.00 |
| 5-Jun-24 | AD | Drafting of Order Shortening Time | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 5-Jun-24 | AD | Phone call with Trustee re: motion and his two Declarations | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 5-Jun-24 | AD | Sent OST consent email to counsel. Finalized Attorney Information Sheet | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 5-Jun-24 | AD | Finalized and docketed Motion to Dispose, and Decl of Trustee. | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 5-Jun-24 | AD | Finalized and docketed Motion for OST, Decl of Trustee, Atty Info Sheet, and OST | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 6-Jun-24 | AD | Compiled Notice of Entry of Order Shortening Time and Notice of Hearing | Olson | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 6-Jun-24 | AD | Docketed Notice of Entry of Order | Olson | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 6-Jun-24 | AD | Uploaded Motion to Dispose (ECF 41) and NEO OST (ECF 47) for service | Olson | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 7-Jun-24 | AD | Compiled and Docketed COS for NEO OST (ECF 47) | Olson | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 18-Jun-24 | AD | Drafted Order Approving Motion to Dispose | Olson | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 18-Jun-24 | AD | Compiled and Docketed Order Approving Motion to Dispose | Olson | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 18-Jun-24 | AD | Worked on order approving disposal of Business Records and abandonment of Filing Cabinets | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 24-Jun-24 | AD | Compiled and Docketed NEO for Order Granting Disposition of Property (ECF 49) | Olson | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 15-Jul-24 | AD | Phone call with lessor, about the leased copier at the debtor's location. Sent email to Trustee. | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 16-Jul-24 | AD | Spoke with Trustee about the leasing company & leased equipment | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 29-Jul-24 | AD | Phone call with Wells Fargo Equipment Finance re: location of its leased equipment/copier | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 14-Oct-24 | AD | Phone call with and email to debtor's counsel Trish Darby, Esq. about the trailer | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 28-Oct-24 | AD | Drafted Asset Purchase Agreement for sale of trailer | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 28-Oct-24 | AD | Online researched type of trailer using pictures provided by debtor's counsel | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 28-Oct-24 | AD | Finished APA for the trailer and sent to Tricia Darby, Esq. | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 31-Oct-24 | AD | Sent follow-up email to Tricia Darby, Esq about the trailer sale | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 1-Nov-24 | AD | Emails about the physical title to the trailer | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 4-Nov-24 | AD | Email from Debtor's counsel about the vehicle APA. Made redlines and sent it back to her. | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 5-Nov-24 | AD | Obtained signature on APA. Sent to Trustee. | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 5-Nov-24 | AD | Finished motion to sell and declaration. Sent Declaration to Trustee for signature. | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 11-Nov-24 | AD | Compiled Motion to Sell with APA as Exhibit 1 | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 11-Nov-24 | AD | Uploaded to ECF the Motion to Sell Trailer with APA as Exhibit 1 | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 11-Nov-24 | AD | Uploaded to ECF the Declaration of Christopher Burke re: Motion to Sell Trailer | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 11-Nov-24 | AD | Finished for upload draft NOH re: Motion to Sell Trailer | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 11-Nov-24 | AD | Uploaded NOH re: Motion to Sell Trailer to ECF | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 11-Nov-24 | AD | Served NOH on CMM at COS.com | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 12-Nov-24 | AD | Docketed App to Employ Accountant, the related Decl., and Order | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 12-Nov-24 | AD | Drafted and docketed NEO for App to Employ | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 12-Nov-24 | AD | Uploaded COS re: NOH for Motion to Sell Trailer to ECF | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 2-Dec-24 | AD | Drafted and docketed Amended NOH re Motion to Sell Trailer [ECF #58] | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 2-Dec-24 | AD | Served out Amended NOH to entire CMM via COS.com | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |

TASK: AD - Asset Disposition

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| Date | Code | Description | Person | Attorney Hours | Attorney Rate | Paralegal Hours | Paralegal Rate | Total |
|---------------------------------------|------|--|------------|----------------|---------------|-----------------|----------------|--------------------|
| 2-Dec-24 | AD | Emails with trailer buyer about the APA and the hearing | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 3-Dec-24 | AD | Docketed returned COS from COS.com for Amended NOH re Motion to Sell Trailer [ECF #70] | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 31-Dec-24 | AD | Re-captioned Motion to Abandon | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 31-Dec-24 | AD | Worked on the Motion to Abandon and proposed order. | Atkinson | 0.3 | \$ 650.00 | | | \$ 195.00 |
| 31-Dec-24 | AD | Finalized, compiled, and docketed Motion to Abandon, with exhibit | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 31-Dec-24 | AD | Served out the Motion to Abandon to CMM (negative notice procedure) via COS.com | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 8-Jan-25 | AD | Attended hearing on Motion to Sell | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 8-Jan-25 | AD | Drafted and uploaded order approving motion to sell | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 9-Jan-25 | AD | Drafted, finalized and uploaded Order Approving Sale of Trailer | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 10-Jan-25 | AD | Drafted, compiled NEO of Order Approving Sale, and uploaded to ECF | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 10-Jan-25 | AD | Emailed Sale Order to buyer, and informed him to get the physical title from the Trustee | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 24-Jan-25 | AD | Worked on Declaration of Robert Atkinson re: abandonment | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 24-Jan-25 | AD | Docketed Decl. of RA (abandonment). Finalized and uploaded order approving abandonment. | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| Total - AD (ASSET DISPOSITION) | | | | 4.8 | | 4.6 | | \$ 3,948.00 |

TASK: CA - Case Administration

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| Date | Code | Description | Person | Attorney Hours | Attorney Rate | Paralegal Hours | Paralegal Rate | Total |
|---|------|---|------------|-------------------|------------------|--------------------|-------------------|--------------------|
| 28-Feb-24 | CA | Sent Notice of BK to IRS, DETR, CCA, Dept of taxation and drafted and docketed COS | Safieddine | | | 0.3 | \$ 180.00 | \$ 54.00 |
| 29-Feb-24 | CA | Zoom conference call with Trustee, Debtor's counsel, and Debtor's principals to go over schedules | Atkinson | 0.8 | \$ 650.00 | | | \$ 520.00 |
| 13-Mar-24 | CA | Email to Debtor's counsel re: continued 341 | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 13-Mar-24 | CA | Email from and reply to Debtor's counsel about US Dept of Education letter | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 18-Mar-24 | CA | Phone call with and emails with former employee regarding COBRA coverage. Emails to Trustee. | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 4-Jun-24 | CA | Emails about landlord's selling the property with the boxes/files in it. Call with landlord's counsel. | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 11-Jun-24 | CA | Email from and reply to counsel for Tuition Options re: its POC, and potential settlement | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 9-Jul-24 | CA | Phone call with Trustee about case status/progress. | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 4-Nov-24 | CA | Phone call with Trustee about next steps. Sent email to Accountant to start the employment for estate tax return. | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 6-Jan-25 | CA | Phone call with Trustee about next steps / case admin, tax return, etc. | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 10-Jan-25 | CA | Sent email to tax accountant with data for the 2024 estate tax return | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 15-Jan-25 | CA | Sent long list of operating results (income, balance sheets) to accountant for estate tax return | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 15-Jan-25 | CA | Sent long list of operating results (income, balance sheets) to accountant, for estate tax return | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 15-Jan-25 | CA | Emails with tax accountant and Debtor's counsel about 2023 return, and 2023 income statement | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| Total - CA (CASE ADMINISTRATION) | | | | 2.3 | | 0.3 | | \$ 1,549.00 |

TASK: CAO - Claims Admin & Objections

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| Date | Code | Description | Person | Attorney Hours | Attorney Rate | Paralegal Hours | Paralegal Rate | Total |
|-----------|------|---|------------|----------------|---------------|-----------------|----------------|-----------|
| 21-Feb-24 | CAO | Phone call with creditor about the case & how to file a claim | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 21-Feb-24 | CAO | Phone call with student/creditor about the case & how to file a claim | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 18-Mar-24 | CAO | Phone call with creditor about the case | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 17-May-24 | CAO | Emails with creditor about their claim | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 11-Jun-24 | CAO | Reviewed secured proof of claim filed today by Tuition Options (POC 14) | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 19-Jul-24 | CAO | Reviewed three claims filed yesterday/today. Reviewed claims register (today is claims bar date). | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 22-Jul-24 | CAO | Phone call with creditor about possible objection to their claim | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 6-Sep-24 | CAO | Emails with counsel for Tuition Options | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 12-Sep-24 | CAO | Analyzed potential outcomes for dealing with the Tuition Options claim and created spreadsheet for number analysis | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 12-Sep-24 | CAO | Phone call with creditor Tuition Options' counsel (Harrison Breakstone). Discussed potential objection, settlement. | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 12-Sep-24 | CAO | Sent outline of settlement concept to Trustee | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 12-Sep-24 | CAO | Review and analysis of claims register. Sent email to Tuition Options' counsel with data request. | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 2-Oct-24 | CAO | Sent follow-up email to counsel for Tuition Options | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 11-Oct-24 | CAO | Reviewed Tuition Options LLC POC #14 | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 11-Oct-24 | CAO | Reviewed Exhibit (Rider) re POC #14 | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 11-Oct-24 | CAO | Started drafting Objection to Claim 14 page 1 | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 11-Oct-24 | CAO | Reviewed loan and security agreement with exhibits between Debtor and Creditor of POC 14 | Safieddine | | | 0.5 | \$ 180.00 | \$ 90.00 |
| 11-Oct-24 | CAO | Continued drafting objection to claim 14 - case background section | Safieddine | | | 0.5 | \$ 180.00 | \$ 90.00 |
| 11-Oct-24 | CAO | Continued drafting objection to claim 14 - the claim section | Safieddine | | | 0.3 | \$ 180.00 | \$ 54.00 |
| 11-Oct-24 | CAO | Continued drafting objection to claim 14 - legal authorities section | Safieddine | | | 0.5 | \$ 180.00 | \$ 90.00 |
| 11-Oct-24 | CAO | Researched 11 U.S.C. 544(a) for use in objection to claim 14 | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 11-Oct-24 | CAO | Researched NJ Rev Statutes re applicable law for UCC Article 9 in NJ and 'accounts' | Safieddine | | | 0.5 | \$ 180.00 | \$ 90.00 |
| 11-Oct-24 | CAO | Researched NJ Rev Statutes re perfection and priority of security interests | Safieddine | | | 0.5 | \$ 180.00 | \$ 90.00 |
| 14-Oct-24 | CAO | Continued research on NJ Rev Statutes re when filing is required to perfect a security interest | Safieddine | | | 0.3 | \$ 180.00 | \$ 54.00 |
| 14-Oct-24 | CAO | Research NJ Rev Statutes re scope of commercial transactions under Chapter 9 | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 14-Oct-24 | CAO | Researched NJ Rev Stat re conflicting security interests and rights of lien creditors | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 14-Oct-24 | CAO | Continued drafting objection to claim 14 | Safieddine | | | 0.5 | \$ 180.00 | \$ 90.00 |
| 14-Oct-24 | CAO | Drafted order sustaining objection to claim 14 | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 14-Oct-24 | CAO | Drafted notice of hearing re objection to claim 14 | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 14-Oct-24 | CAO | Drafted COS re objection to claim 14 with 3 addresses to send to Creditor | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 14-Oct-24 | CAO | Compiled Exhibit headers 1-3 with claim 14, promissory note, and security agreement to 1 pdf | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 14-Oct-24 | CAO | Edited objection to claim 14 - added citations and looked for spelling errors | Safieddine | | | 0.5 | \$ 180.00 | \$ 90.00 |
| 14-Oct-24 | CAO | Started drafting Declaration of Atkinson for objection to claim 14 | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 14-Oct-24 | CAO | Worked on Objection to Claim 14 and Motion for Turnover. Did legal research. | Atkinson | 0.8 | \$ 650.00 | | | \$ 520.00 |
| 14-Oct-24 | CAO | Phone call with Trustee about the objection to claim, and the trailer. Sent email to Debtor's counsel. | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 15-Oct-24 | CAO | Continued drafting Atkinson Declaration for Objection to Claim & Motion for Turnover | Safieddine | | | 0.8 | \$ 180.00 | \$ 144.00 |
| 15-Oct-24 | CAO | Updated cites in Objection to Claim & Motion for Turnover to reflect Atkinson Declaration | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 15-Oct-24 | CAO | Compiled objection to claim & motion for turnover with exhibits 1 and 2 | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 15-Oct-24 | CAO | Worked on the Objection to Claim and Motion for Turnover, and Declaration | Atkinson | 0.8 | \$ 650.00 | | | \$ 520.00 |
| 15-Oct-24 | CAO | Compiled and filed Objection to Claim No. 14 and Motion for Turnover. Finalized/docketed NOH. | Safieddine | | | 0.4 | \$ 180.00 | \$ 72.00 |
| 16-Oct-24 | CAO | Updated COS document with ECF #s from uploaded objection and notice and saved as pdf | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 16-Oct-24 | CAO | Printed Objection to Claim 14 and Motion for Turnover and NOH and stuffed docs in envelope | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 16-Oct-24 | CAO | Prepared and printed envelope with address labels and stamp via Stamps.com | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 16-Oct-24 | CAO | Mailed three envelopes to Creditor Tuition Options LLC with objection and NOH | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 16-Oct-24 | CAO | Served COS re objection to claim 14 and motion for turnover and NOH on ECF | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 16-Oct-24 | CAO | Emailled Objection and Motion for Turnover to Tuition Option's counsel, with notes. | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 15-Nov-24 | CAO | Phone call with Trustee re: status update on case, objection to claim | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 27-Nov-24 | CAO | Drafted and docketed amended NOH for Objection to Claim 14 and Motion for Turnover [ECF #68] | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 27-Nov-24 | CAO | Printed and mailed envelopes with the amended NOH | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 27-Nov-24 | CAO | Drafted and docketed COS [ECF #69] | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 10-Dec-24 | CAO | Phone call with counsel for Tuition Options to discuss possible resolution of the Objection to Claim | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |

TASK: CAO - Claims Admin & Objections

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| Date | Code | Description | Person | Attorney Hours | Attorney Rate | Paralegal Hours | Paralegal Rate | Total |
|---|------|---|-------------|----------------|---------------|-----------------|----------------|--------------------|
| 13-Dec-24 | CAO | Emails with counsel for Tuition Options | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 17-Dec-24 | CAO | Phone call with counsel for Tuition Options, to discuss potential resolution of the Objection to Claim | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 17-Dec-24 | CAO | Sent email to Trustee with proposed settlement terms, for his review and approval | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 19-Dec-24 | CAO | Began drafting stipulation resolving objection to claim 14 filed by Tuition Options | Chamberlain | 0.2 | \$ 380.00 | | | \$ 76.00 |
| 19-Dec-24 | CAO | Drafted order approving stip resolving objection to claim 14 | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 20-Dec-24 | CAO | Continued drafting of Stipulation Resolving Objection. Sent to counsel for Tuition Options for review. | Atkinson | 0.4 | \$ 650.00 | | | \$ 260.00 |
| 24-Dec-24 | CAO | Email from and reply to counsel for Tuition Options re: possible resolution | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 26-Dec-24 | CAO | Drafted stipulation to continue hearing date on objection to claim 14 and order approving stipulation | Chamberlain | 0.4 | \$ 380.00 | | | \$ 152.00 |
| 30-Dec-24 | CAO | Reviewed redlines to Tuition Options' stipulation resolving objection. Made more redlines and sent it back. | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 31-Dec-24 | CAO | Drafted and docketed NEO related to Stipulated Agreed Order Resolving Objection to Claim 14 (ECF #74) | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 31-Dec-24 | CAO | Emails with Tuition Option's counsel about the stipulation | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 31-Dec-24 | CAO | Finalized and docketed stipulation resolving objection | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 31-Dec-24 | CAO | Drafting of order approving stipulation. Uploaded after approval. | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 31-Dec-24 | CAO | Reviewed and modified order approving stipulation | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 31-Dec-24 | CAO | Sent order approving Stipulation to Tuition Option's counsel, with notes. | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| Total - CAO (CLAIMS ADMINISTRATION & OBJECTIONS) | | | | 5.8 | | 8.8 | | \$ 5,192.00 |

TASK: FEA - Fee-Emp Applications

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| Date | Code | Description | Person | Attorney Hours | Attorney Rate | Paralegal Hours | Paralegal Rate | Total |
|--|------|--|-------------|----------------|---------------|-----------------|--------------------|-----------|
| 15-Feb-24 | FEA | Drafted app to employ ALA and all supporting docs and docketed and sent NOH via cos.com | Safieddine | | | 0.5 | \$ 180.00 | \$ 90.00 |
| 15-Feb-24 | FEA | Drafted and docketed COS for NOH ECF 10 | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 15-Feb-24 | FEA | Worked on Verified Statement and Declaration for App to Employ ALA | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 25-Mar-24 | FEA | Drafted order for app to employ | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 26-Mar-24 | FEA | Drafted and docketed NEO 31 | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| 5-Nov-24 | FEA | Drafted application to employ accountant | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 5-Nov-24 | FEA | Drafted decl. and order for application to employ accountant | Safieddine | | | 0.1 | \$ 180.00 | \$ 18.00 |
| 10-Jan-25 | FEA | Began drafting first and final fee app - CoverSheet, Decl. of Atkinson, Exhibit 6, NOH, and Order on fee app | Chamberlain | 0.5 | \$ 380.00 | | | \$ 190.00 |
| 10-Jan-25 | FEA | Began drafting Application for Compensation word doc for the first and final fee application | Chamberlain | 0.6 | \$ 380.00 | | | \$ 228.00 |
| 10-Jan-25 | FEA | Continued drafting Application for Compensation word doc for the first and final fee application | Chamberlain | 0.4 | \$ 380.00 | | | \$ 152.00 |
| 10-Jan-25 | FEA | Prepared Exhibits 1 and 2 for first and final fee application | Chamberlain | 0.1 | \$ 380.00 | | | \$ 38.00 |
| 13-Jan-25 | FEA | Added expenses to Exhibit 5 expense spreadsheet | Chamberlain | 0.2 | \$ 380.00 | | | \$ 76.00 |
| 15-Jan-25 | FEA | Edited app for compensation word doc and fee app exhibits | Chamberlain | 0.3 | \$ 380.00 | | | \$ 114.00 |
| 15-Jan-25 | FEA | Began drafting Exhibit 4 time detail | Chamberlain | 0.5 | \$ 380.00 | | | \$ 190.00 |
| 15-Jan-25 | FEA | Began coding of time entries on Exhibit 4 | Chamberlain | 0.6 | \$ 380.00 | | | \$ 228.00 |
| 15-Jan-25 | FEA | Continued coding of time entries on Exhibit 4 | Chamberlain | 0.4 | \$ 380.00 | | | \$ 152.00 |
| 24-Jan-25 | FEA | Reviewed time entries and coding for First and Final Fee Application | Atkinson | 0.3 | \$ 650.00 | | | \$ 195.00 |
| 24-Jan-25 | FEA | Worked on Fee App. Finalized Exhibits 1,2,4,5,6 | Chamberlain | 0.5 | \$ 380.00 | | | \$ 190.00 |
| 24-Jan-25 | FEA | Worked on Case Status section of Fee App | Atkinson | 0.4 | \$ 650.00 | | | \$ 260.00 |
| 24-Jan-25 | FEA | Drafted Exhibit 3 to First and Final Fee Application | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 24-Jan-25 | FEA | Final review & finished draft Fee App and exhibits. Sent to Trustee for review. | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| TBD | FEA | Compile and upload fee application; draft and upload NOH | Safieddine | | | 0.3 | \$ 180.00 | \$ 54.00 |
| TBD | FEA | Attend hearing on fee application | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| TBD | FEA | Draft and upload order on First and Final Fee App. Draft and file NEO. | Safieddine | | | 0.2 | \$ 180.00 | \$ 36.00 |
| Total - FEA (FEE & EMPLOYMENT APPLICATIONS) | | | | 5.5 | | 1.6 | \$ 2,756.00 | |

TASK: MOC - Meeting of Creditors

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| Date | Code | Description | Person | Attorney Hours | Attorney Rate | Paralegal Hours | Paralegal Rate | Total |
|---|------|---|----------|-------------------|------------------|--------------------|-------------------|------------------|
| 14-Mar-24 | MOC | Attended 341 hearing (1st hearing) | Atkinson | 0.2 | \$ 650.00 | | | \$ 130.00 |
| 21-Mar-24 | MOC | Phone call with Trustee about the storage unit, and the 341 | Atkinson | 0.1 | \$ 650.00 | | | \$ 65.00 |
| 22-Mar-24 | MOC | Review of documents to prepare questions for 341 meeting | Atkinson | 0.4 | \$ 650.00 | | | \$ 260.00 |
| 22-Mar-24 | MOC | Attended continued 341 meeting | Atkinson | 0.7 | \$ 650.00 | | | \$ 455.00 |
| Total - MOC (MEETING OF CREDITORS) | | | | 1.4 | | 0.0 | | \$ 910.00 |

EXHIBIT 5

EXPENSE DETAIL**PRINTING**

| | | \$ 0.25 | Print cost per page | | |
|-------------------|-------|---------|---------------------|-------------------|---------------|
| Date Incurred | Type | Total | Description | # of Sets Printed | Pages per Set |
| | Print | \$ - | | | |
| SUBTOTAL PRINTING | | \$ - | | | |

POSTAGE

| Date Incurred | Type | Total | Description |
|------------------|---------|-------|-------------|
| | US Mail | | |
| SUBTOTAL POSTAGE | | \$ - | |

THIRD-PARTY EXPENSES

| Date Incurred | Type | Total | Description |
|----------------------|------|-------------|---|
| 2/15/24 | 3P | \$ 20.50 | UCC-1 search fee (NV SOS) |
| 2/15/24 | 3P | \$ 142.39 | COS for NOH re: App to Employ ALA (sent via www.COS.com) |
| 6/7/24 | 3P | \$ 250.45 | COS for NEO OST and NOH (sent via www.COS.com) |
| 11/12/24 | 3P | \$ 147.51 | COS for NOH re: Motion to Sell Trailer (sent via www.COS.com) |
| 12/3/24 | 3P | \$ 125.14 | COS Amended NOH Re: Motion to Sell Trailer (sent via www.COS.com) |
| 12/31/24 | 3P | \$ 199.00 | Filing fee for motion to abandon secured property |
| 1/2/25 | 3P | \$ 171.72 | Print/mail cost to serve Motion to Abandon on Negative Notice (sent via www.COS.com) |
| TBD | 3P | \$ 125.14 | Print/mail of NOH for First and Final Application for Compensation (sent via www.COS.com) |
| SUBTOTAL THIRD-PARTY | | \$ 1,181.85 | |

TOTAL EXPENSES (by category)

| | |
|-----------------------|--------------------|
| Printing | \$ - |
| Postage | \$ - |
| Third-Party | \$ 1,181.85 |
| TOTAL EXPENSES | \$ 1,181.85 |

EXHIBIT 6

CLIENT REVIEW STATEMENT

CHRISTOPHER P. BURKE hereby declares and verifies:

1. That I am the chapter 7 trustee for the bankruptcy estate of CAREER COLLEGES, INC. in Nevada bankruptcy case 24-50132-hlb;
2. That I understand that this statement is to be used as an exhibit in Atkinson Law Associates Ltd.'s ("**ALA**") first and final application for fees and expenses, spanning the time period from February 15, 2024 through January 24, 2025, inclusively (the "**Application Period**");
3. That I interacted with ALA on a regular basis during the Application Period, and so my assessment contained in this statement is based on my personal knowledge;
4. That I have reviewed the time detail (Exhibit 4) and expenses (Exhibit 5) in the foregoing application, and also the Summary Sheet (Exhibit 1) and Summary Invoice (Exhibit 2);
5. That, in my judgment, the time spent and expenses incurred by ALA during the Application Period was for work reasonably likely and necessary for the benefit of the bankruptcy estate at the time it was incurred, and necessary for the administration of the estate.
6. The services were performed by ALA within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed.
7. That ALA's attorney is an experienced professional person who, in my opinion, has demonstrated significant skill and experience in the bankruptcy field.
8. That, in my experience and judgment, the compensation sought by ALA (inclusive of time spent and rate structure) is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.
9. That I have no objection to any of the time detail, fees, expenses, or the total amounts sought by ALA in its application.

/s/ Christopher Burke

CHRISTOPHER P. BURKE

Chapter 7 Trustee